(2015) 07 AHC CK 0239

In the Allahabad High Court

Case No : Central Excise Appeal No. 506 of 2007

Indfos Industries Ltd. — APPELLANT

Vs

Commissioner of Customs & Central Excise — RESPONDENT

Date of Decision : 21-07-2015

Acts Referred:

Citation : (2015) 40 STR 4

Hon'ble Judges : Tarun Agarwala and Surya Prakash Kesarwani, JJ.

Bench : Division Bench

Advocate : Chandra Kumar Rai, Counsel, for the Appellant

Judgement

1. Against the order of the Tribunal imposing service tax for the period 18th June, 2003 to 31st March, 2004, the present appeal has been filed. Having heard Sri Shubham Agarwal, learned counsel for the appellant and Sri Amit Mahajan, learned counsel for the department, we are of the opinion that once the Tribunal had remanded the matter on identical issue for the period 29th September, 2004 to 3rd March, 2005 against which Appeal No. 283 of 2012 was filed, which we have dismissed today. We find that the Tribunal had erred in dismissing the appeal instead of remanding the matter.

2. Once the Tribunal has remanded the matter to the Adjudicating Authority for a fresh decision, the same order should have been passed in the instant appeal. Consequently, on this short ground, we allow the appeal and quash the order of the Tribunal and remit the matter to the Adjudicating Authority to decide the matter afresh. It would be open to the appellant to raise all grounds.